

**701—7.2 (17A) Scope of rules.** The rules contained in this chapter pertaining to practice and procedure are designed to implement the requirements of the Act and aid in the effective and efficient administration and enforcement of the tax laws of this state. These rules shall govern the practice, procedure and conduct of informal proceedings, contested case proceedings, licensing, rule making, and declaratory rulings involving:

1. Sales tax—Iowa Code sections 422.42 to 422.59.
2. Use tax—chapter 423.
3. Individual and fiduciary income tax—sections 422.4 to 422.31 and 422.110 to 422.112.
4. Franchise tax—sections 422.60 to 422.66.
5. Corporate income tax—sections 422.32 to 422.41 and 422.110 to 422.112.
6. Withholding tax—sections 422.16 and 422.17.
7. Estimated tax—sections 422.16, 422.17 and 422.85 to 422.92.
8. Motor fuel tax—chapter 452A.
9. Property tax—chapters 421, 425, 426A, 427, 427A, 428, 428A and 433 to 441.
10. Cigarette and tobacco tax—chapters 421B and 453A.
11. Inheritance, generation skipping transfer and estate tax—chapters 450, 450A, 450B and 451.
12. Local option taxes—chapter 422B.
13. Hotel and motel tax—chapter 422A.
14. Drug excise tax—chapter 453B.
15. Automobile rental excise tax—chapter 422C.
16. Environmental protection charge—chapter 424.
17. Other taxes as may be assigned to the department from time to time.

As the design of these rules is to facilitate business and advance justice, any rule contained herein, unless otherwise provided by law, may be suspended or waived by the department to prevent undue hardship in any particular instance or to prevent surprise or injustice.

This rule is intended to implement Iowa Code chapter 17A.